

FECT中级考试笔记 - - 会计 ( 1 ) PDF转换可能丢失图片或格式 , 建议阅读原文

[https://www.100test.com/kao\\_ti2020/128/2021\\_2022\\_FECT\\_E4\\_B8\\_AD\\_E7\\_BA\\_A7\\_c92\\_128846.htm](https://www.100test.com/kao_ti2020/128/2021_2022_FECT_E4_B8_AD_E7_BA_A7_c92_128846.htm) chapter 1 assets: things owned by a business which carried a value, they can be considered as economic resources, providing benefits to the business. liabilities: amount owed by a business to various parties, they can be considered as debts or obligations owned by the business to outside bodies. posting: recording transactions and entering accounts are often called “ posting ” . a trail balance: is therefore defined as a list of balances of ledger accounts worked out periodically to test the calculation accuracy of account. -----every account in the ledger is labelled (with debit or credit ) -----the items can come in any order -----when the debit balance agree with the credit balances, it confirm that there has been a debit entry for every credit entry in the posting of the account -----it is an interim summary of the information shown by the account, it should carry date. -----the main difference between trial balance statements and balance sheets is that in the trial balance, all accounts in the ledger are shown as simple balances (debit or credit ) whereas in the balance sheet, they are shown not as debit or credit balances but as assets and liabilities respectively. -----trial balance is unable to detect the following type of errors: nominal account: do not represent an asset or a liability. they simply store up information needed to work out a profit or loss for the business at the year end. nominal account includes: purchases ,sale, rent, wages, lights and other such expenses.

the nominal accounts will give us the information needed to calculate the profit or loss periodically. at the end of a financial year, the nominal accounts are written off by transferring the amounts to the trading and profit and loss account, leaving the nominal accounts empty. journal: the journal, or the book of original entry, is a chronological record, showing for each transaction the debit and credit changes in specific ledger accounts. the debit and credit entries recorded in the journal are transferred to the accounts in the ledger at appropriate intervals. structure of journal: date, accounting titles and explanation, ledger page, debit, credit. guangao 100Test 下载频道 开通, 各类考试题目直接下载。 详细请访问 [www.100test.com](http://www.100test.com)